
HOUSE BILL 2839

State of Washington

57th Legislature

2002 Regular Session

By Representatives DeBolt and Alexander

Read first time 01/30/2002. Referred to Committee on Finance.

1 AN ACT Relating to taxation of taxidermy; amending RCW 82.04.050;
2 and providing an effective date.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.04.050 and 2000 2nd sp.s. c 4 s 23 are each amended
5 to read as follows:

6 (1) "Sale at retail" or "retail sale" means every sale of tangible
7 personal property (including articles produced, fabricated, or
8 imprinted) to all persons irrespective of the nature of their business
9 and including, among others, without limiting the scope hereof, persons
10 who install, repair, clean, alter, improve, construct, or decorate real
11 or personal property of or for consumers other than a sale to a person
12 who presents a resale certificate under RCW 82.04.470 and who:

13 (a) Purchases for the purpose of resale as tangible personal
14 property in the regular course of business without intervening use by
15 such person, but a purchase for the purpose of resale by a regional
16 transit authority under RCW 81.112.300 is not a sale for resale; or

17 (b) Installs, repairs, cleans, alters, imprints, improves,
18 constructs, or decorates real or personal property of or for consumers,
19 if such tangible personal property becomes an ingredient or component

1 of such real or personal property without intervening use by such
2 person; or

3 (c) Purchases for the purpose of consuming the property purchased
4 in producing for sale a new article of tangible personal property or
5 substance, of which such property becomes an ingredient or component or
6 is a chemical used in processing, when the primary purpose of such
7 chemical is to create a chemical reaction directly through contact with
8 an ingredient of a new article being produced for sale; or

9 (d) Purchases for the purpose of consuming the property purchased
10 in producing ferrosilicon which is subsequently used in producing
11 magnesium for sale, if the primary purpose of such property is to
12 create a chemical reaction directly through contact with an ingredient
13 of ferrosilicon; or

14 (e) Purchases for the purpose of providing the property to
15 consumers as part of competitive telephone service, as defined in RCW
16 82.04.065. The term shall include every sale of tangible personal
17 property which is used or consumed or to be used or consumed in the
18 performance of any activity classified as a "sale at retail" or "retail
19 sale" even though such property is resold or utilized as provided in
20 (a), (b), (c), (d), or (e) of this subsection following such use. The
21 term also means every sale of tangible personal property to persons
22 engaged in any business which is taxable under RCW 82.04.280 (2) and
23 (7) and 82.04.290.

24 (2) The term "sale at retail" or "retail sale" shall include the
25 sale of or charge made for tangible personal property consumed and/or
26 for labor and services rendered in respect to the following:

27 (a) The installing, repairing, cleaning, altering, imprinting, or
28 improving of tangible personal property of or for consumers, including
29 charges made for the mere use of facilities in respect thereto, but
30 excluding charges made for the use of coin-operated laundry facilities
31 when such facilities are situated in an apartment house, rooming house,
32 or mobile home park for the exclusive use of the tenants thereof, and
33 also excluding sales of laundry service to nonprofit health care
34 facilities, and excluding services rendered in respect to live animals,
35 birds and insects;

36 (b) The constructing, repairing, decorating, or improving of new or
37 existing buildings or other structures under, upon, or above real
38 property of or for consumers, including the installing or attaching of
39 any article of tangible personal property therein or thereto, whether

1 or not such personal property becomes a part of the realty by virtue of
2 installation, and shall also include the sale of services or charges
3 made for the clearing of land and the moving of earth excepting the
4 mere leveling of land used in commercial farming or agriculture;

5 (c) The charge for labor and services rendered in respect to
6 constructing, repairing, or improving any structure upon, above, or
7 under any real property owned by an owner who conveys the property by
8 title, possession, or any other means to the person performing such
9 construction, repair, or improvement for the purpose of performing such
10 construction, repair, or improvement and the property is then
11 reconveyed by title, possession, or any other means to the original
12 owner;

13 (d) The sale of or charge made for labor and services rendered in
14 respect to the cleaning, fumigating, razing or moving of existing
15 buildings or structures, but shall not include the charge made for
16 janitorial services; and for purposes of this section the term
17 "janitorial services" shall mean those cleaning and caretaking services
18 ordinarily performed by commercial janitor service businesses
19 including, but not limited to, wall and window washing, floor cleaning
20 and waxing, and the cleaning in place of rugs, drapes and upholstery.
21 The term "janitorial services" does not include painting, papering,
22 repairing, furnace or septic tank cleaning, snow removal or
23 sandblasting;

24 (e) The sale of or charge made for labor and services rendered in
25 respect to automobile towing and similar automotive transportation
26 services, but not in respect to those required to report and pay taxes
27 under chapter 82.16 RCW;

28 (f) The sale of and charge made for the furnishing of lodging and
29 all other services by a hotel, rooming house, tourist court, motel,
30 trailer camp, and the granting of any similar license to use real
31 property, as distinguished from the renting or leasing of real
32 property, and it shall be presumed that the occupancy of real property
33 for a continuous period of one month or more constitutes a rental or
34 lease of real property and not a mere license to use or enjoy the same;

35 (g) The sale of or charge made for tangible personal property,
36 labor and services to persons taxable under (a), (b), (c), (d), (e),
37 and (f) of this subsection when such sales or charges are for property,
38 labor and services which are used or consumed in whole or in part by
39 such persons in the performance of any activity defined as a "sale at

1 retail" or "retail sale" even though such property, labor and services
2 may be resold after such use or consumption. Nothing contained in this
3 subsection shall be construed to modify subsection (1) of this section
4 and nothing contained in subsection (1) of this section shall be
5 construed to modify this subsection.

6 (3) The term "sale at retail" or "retail sale" shall include the
7 sale of or charge made for personal, business, or professional services
8 including amounts designated as interest, rents, fees, admission, and
9 other service emoluments however designated, received by persons
10 engaging in the following business activities:

11 (a) Amusement and recreation services including but not limited to
12 golf, pool, billiards, skating, bowling, ski lifts and tows, day trips
13 for sightseeing purposes, and others, when provided to consumers;

14 (b) Abstract, title insurance, and escrow services;

15 (c) Credit bureau services;

16 (d) Automobile parking and storage garage services;

17 (e) Landscape maintenance and horticultural services but excluding
18 (i) horticultural services provided to farmers and (ii) pruning,
19 trimming, repairing, removing, and clearing of trees and brush near
20 electric transmission or distribution lines or equipment, if performed
21 by or at the direction of an electric utility;

22 (f) Service charges associated with tickets to professional
23 sporting events; and

24 (g) The following personal services: Physical fitness services,
25 tanning salon services, tattoo parlor services, steam bath services,
26 turkish bath services, escort services, and dating services.

27 (4) The term shall also include the renting or leasing of tangible
28 personal property to consumers and the rental of equipment with an
29 operator.

30 (5) The term shall also include the providing of telephone service,
31 as defined in RCW 82.04.065, to consumers.

32 (6) The term shall also include the sale of canned software other
33 than a sale to a person who presents a resale certificate under RCW
34 82.04.470, regardless of the method of delivery to the end user, but
35 shall not include custom software or the customization of canned
36 software.

37 (7) The term shall not include the sale of or charge made for labor
38 and services rendered in respect to the building, repairing, or
39 improving of any street, place, road, highway, easement, right of way,

1 mass public transportation terminal or parking facility, bridge,
2 tunnel, or trestle which is owned by a municipal corporation or
3 political subdivision of the state or by the United States and which is
4 used or to be used primarily for foot or vehicular traffic including
5 mass transportation vehicles of any kind.

6 (8) The term shall also not include sales of chemical sprays or
7 washes to persons for the purpose of postharvest treatment of fruit for
8 the prevention of scald, fungus, mold, or decay, nor shall it include
9 sales of feed, seed, seedlings, fertilizer, agents for enhanced
10 pollination including insects such as bees, and spray materials to:

11 (a) Persons who participate in the federal conservation reserve
12 program, the environmental quality incentives program, the wetlands
13 reserve program, and the wildlife habitat incentives program, or their
14 successors administered by the United States department of agriculture;

15 (b) farmers for the purpose of producing for sale any agricultural
16 product; and (c) farmers acting under cooperative habitat development
17 or access contracts with an organization exempt from federal income tax
18 under 26 U.S.C. Sec. 501(c)(3) or the Washington state department of
19 fish and wildlife to produce or improve wildlife habitat on land that
20 the farmer owns or leases.

21 (9) The term shall not include the sale of or charge made for labor
22 and services rendered in respect to the constructing, repairing,
23 decorating, or improving of new or existing buildings or other
24 structures under, upon, or above real property of or for the United
25 States, any instrumentality thereof, or a county or city housing
26 authority created pursuant to chapter 35.82 RCW, including the
27 installing, or attaching of any article of tangible personal property
28 therein or thereto, whether or not such personal property becomes a
29 part of the realty by virtue of installation. Nor shall the term
30 include the sale of services or charges made for the clearing of land
31 and the moving of earth of or for the United States, any
32 instrumentality thereof, or a county or city housing authority. Nor
33 shall the term include the sale of services or charges made for
34 cleaning up for the United States, or its instrumentalities,
35 radioactive waste and other byproducts of weapons production and
36 nuclear research and development.

37 (10) Until July 1, 2003, the term shall not include the sale of or
38 charge made for labor and services rendered for environmental remedial
39 action as defined in RCW 82.04.2635(2).

1 (11) The term shall not include the sale of or charge made for
2 labor and services rendered as taxidermy services such as preparation,
3 stuffing, and mounting of skins of dead animals for exhibition in a
4 lifelike state, when performed for a customer who provides the skin or
5 other substantial part of the animal.

6 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2002.

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